



**CLASS "A" WATER COMPANY
PUC ANNUAL REPORT
OF**

CCN Number

Official Company Name:

D/B/A Name(s)

Address:

Address

City

State

Zip

**TO THE
PUBLIC UTILITY COMMISSION
OF TEXAS**

For the Year Ended _____

Telephone Number

Fax Number

E-Mail

Web Site Address

Officer to whom correspondence
concerning this report should be addressed:

First Name

Last Name

Title

Address

City

State

Zip

(Company Name)

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GENERAL INSTRUCTIONS-Class A Utilities Only

1. This annual report (earnings report) is required by 16 TAC §24.73 and is used to monitor utility earnings and compile annual financial information to monitor financial conditions of Texas investor owned utilities. Each utility shall submit its report to the Commission in the form and manner prescribed herein. The reported information should reflect the 12-month period ending December 31. The report shall be filed not later than **June 1** of the following year. Only one report needs to be completed for each Certificate of Convenience and Necessity (CCN) Number regardless of the number of Public Water Systems and/or number of Sewer Systems affiliated with each CCN. However, if you have multiple water CCNs or multiple sewer CCNs, a separate report must be submitted for each CCN, along with a summary report for all Texas water and sewer operations for affiliated entities. The summary should be submitted along with all the affiliated reports. If the utility possesses a water and sewer CCN (not multiples), then the utility may combine the water and sewer operations into one report, although water and sewer operations must be separately reported within that report.
2. Four copies of this report shall be prepared by each utility. Three copies should be mailed or delivered to the Filing Clerk of Central Records at the Commission's offices in Austin, TX by June 1 of the year following the calendar year. The other copy should be retained by the utility for reference. Additionally, the utility shall file an unaltered electronic version (i.e. in native Microsoft Excel format) with all cell references, formulas, links and other electronic information intact) of the information contained in the required schedules and report along with the hard copies. All water and sewer utilities are required by statute to complete and file this annual report. Note, if a utility has a water and sewer CCN and provides both water and sewer service, the utility shall file one annual report which contains information for both the water and sewer utility service. Each sheet of the Excel file is pre-formatted to calculate certain items based on company specific inputs. Any supporting documents or workpapers filed in PDF format should be searchable. For specific instructions regarding the electronic filing of the report, please visit the Commission's website at: <http://www.puc.state.tx.us/industry/filings/FilingProceed.aspx>, and 16 TAC §22.72(g).
3. Pencil entries will not be permitted on hard copy.
4. All accounting terms and phrases used in this report are to be interpreted in accordance with the effective applicable NARUC Uniform System of Accounts prescribed by this Commission, as set forth in 16 TAC §24.72 with detailed sub accounts listed in the form. The Texas Water Code defines Class A utility as a public utility that provides retail water or sewer utility service through 10,000 or more taps or connections. Class A utilities must use the NARUC system of accounts for utilities with operating revenues exceeding \$1 million.
5. Standard accounting procedures shall apply in determining the nature of any entry (e.g. entries of a reverse or contrary character shall be indicated by a parentheses around the number).
6. The report shall be filed consisting of data relative to a calendar year basis (December 31 year end). Revenues and expenses shall include a column for normalization adjustments to produce a normalized net income. All normalization adjustments must be explained with all assumptions defined and rational/best practices referenced.
7. If this report is made for a period less than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes). Provide a full explanation.
8. All instructions shall be followed and each question shall be answered fully and accurately. Sufficient answers shall appear to show that no question or schedule has been overlooked. The expression "none" or "not applicable" shall be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. Where information called for herein is not given, state fully the reason for its omission.

GENERAL INSTRUCTIONS

(Continued)

9. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different figures were used.
10. One copy of the latest annual financial report issued by a certified public accountant should be submitted with this report. If the utility is a member of a group, both parent and subsidiary's annual report should be submitted.
11. Throughout this report money items will be rounded off to the nearest dollar.
12. In the space provided at the top of each page insert the name of the utility and the year to which this report relates.
13. On Schedule 400, column (g), the reporting entity is required to make adjustments to normalize income and expenses for the purpose of determining positive differences between the annual revenues and costs of each utility. Adjusting normalization entries should include adjustments to
 - (1) avoid double counting in affiliates or entities under common control,
 - (2) to record depreciation at the commission's approved rates, amortization at the amount approved in the utility's last rate proceeding in which deferred costs and the amortization of deferred costs are established,
 - (3) to remove any expenses not allowed by the Texas Water Code, or disallowed in previous dockets.
 - (4) other normalization adjustments must be accompanied by all best practice references and an explanation.
14. IF YOU ARE UNDER COMMON CONTROL with other water or sewer utilities operating in Texas, you must file a consolidated income statement and balance sheet including all entities under common control in Texas. These statements should be in addition to the information provided in the-schedules for the utility reporting.
15. Unless otherwise indicated, the information required in this report shall be taken from the reporting entity's financial statements, accounts and other records. Any deviation from records must be fully explained.

EXCERPT FROM TEXAS WATER CODE

CHAPTER 13.136(b)

(b) The utility commission by rule shall require each utility to annually file a service, financial, and normalized earnings report in a form and at times specified by utility commission rule. The report must include information sufficient to enable the utility commission to properly monitor utilities in this state. The utility commission shall make available to the public information in the report the utility does not file as confidential.

(Company Name)

GENERAL UTILITY INFORMATION

1. Name and title of officer having custody of the general books of account and address of the office where such books are kept.
2. Name of State under the laws of which the utility is incorporated and the date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.
3. If at any time during the year the property of the utility was held by a receiver or trustee, give: (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created and, (d) date when possession by receiver or trustee ceased.
4. State the type(s) of utility service(s) and provide a list of other service(s) furnished by the utility during the year by state and country in each state and country where the utility provides service.
5. Provide a list of all affiliates including name(s), address(es), state(s) and country(ies) in which the affiliate does business, and contact information.
6. Provide a list of all entities under common control with the reporting utility including name(s), address(es), and contact information for each state or country in which the entity does business.
7. Provide a general description of improvements completed since the last annual report for water and wastewater systems.

(Company Name)

MATERIAL CHANGES DURING YEAR

Hereunder give particulars concerning the items indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "None" states the fact, it may be used in answering any inquiry, or if information is given elsewhere in the report which answers any inquiry, reference to such other schedule will be sufficient.

1. Changes in, and additions to franchise rights; describing (a) the actual consideration given therefore, and (b) from whom acquired. If acquired without the payment of any consideration, state that fact.
2. Acquisition of other companies, reorganization, merger or consolidation with other companies; give names of companies involved, particulars concerning the transactions, and reference to commission authorization, including docket numbers for commission reviewed transactions.
3. Purchase or sale of operating units, such as sources, treatment & storage facilities, transmission & distribution systems, etc., specify items, parties, effective dates and also reference to Commission authorization, including docket numbers for commission reviewed transactions.
4. Material leaseholds acquired, given, assigned, or surrendered, effective dates, lengths of terms, names of parties, rents, Commission authorization, (docket numbers), if any, and other conditions.
5. Material extensions of systems, including Commission authorization (docket number), giving location, new territory covered by distribution system, and dates of beginning operations. Give, also the number of new customers of each class, and for each class of customers the estimated annual revenues.
6. Estimated increase or decrease in annual revenues due to important rate changes, and the approximate extent to that such a change is reflected in revenues for the reporting year.
7. Material wage scale changes, showing dates of changes, effect on operating expenses for the year, and estimated annual effect of such wage scale changes on operating expenses.
8. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, (docket number), if any.
9. Changes in articles of incorporation or amendments to charters; explain the nature and purpose of such changes or amendments.
10. Other material changes not elsewhere provided for should be listed on this and the following blank sheet provided.
11. Provide the utility's calculation and logic in choosing a materiality level.

DEFINITIONS

“Accounts” means the accounts prescribed in the National Association of Regulatory Utility Commissioners (NARUC) System of Accounts.

“Amortization” means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, which may be over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

“Book Cost” means the amount at which property is recorded in the applicable account without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

“Control” (including the terms; “controlling,” “controlled by,” and “under common control with”) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, affiliated companies, contract or any other direct or indirect means.

“Cost” means the amount of money actually paid for property or service. When the consideration given is other than cash, the value of such consideration shall be determined on a cash basis.

“Debt Expense” means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen or marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.

“Depreciation”, as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of the utility plant in the course of providing service. This includes causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of regulatory bodies.

“Distribution Mains”, mean any pipes whose primary purpose is to distribute treated water throughout a community, and whose components include arterial or primary feeders, secondary feeders, and the distribution grid works.

(Company Name)

DEFINITIONS (Continued)

“Investment Advances” means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.

“Minor Items of Property” means the associated parts or items of which retirement units are composed.

“Net Salvage Value” means the salvage value of property retired less the cost of removal.

“NARUC” means the National Association of Regulatory Utility Commissioners

“Nominally Issued”, as applied to securities issued or assumed by the utility means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold, or issued directly to trustees of sinking funds in accordance with contractual requirements.

“Original Cost”, as applied to utility plant, means the actual money cost, or the actual money value of any consideration paid other than money, of the property at the time it was dedicated to public use, whether by the utility that is the present owner or by a predecessor.

“Property Retired”, as applied to utility plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

“Replacing or Replacement”, when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property retired.

“Retained Earnings” means the accumulated net income of the utility less distributions to stockholders and transfers to other capital accounts, and other adjustments.

“Salvage Value” means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

“Straight-Line Remaining Life Method”, as applied to depreciation accounting, means the plan under which the service value of property is charged to operating expenses (and to clearing accounts if used), and credited to the accumulated depreciation account through equal annual changes during its service life. "Remaining Life" implies that estimates of the future life and salvage shall be reexamined periodically and that depreciation rates will be corrected to reflect any changes in these estimates.

DEFINITIONS (Continued)

“Supply Main” means any main, pipe, or aqueduct or canal whose primary purpose is to convey raw untreated water from one unit to another unit in the source of supply and pumping plant, and to the water treatment equipment.

“Transmission Main” means any pipes whose primary purpose is to convey treated water from the water treatment equipment or pumping station to the distribution system serving a community and generally provides no service connections with customers.

“Utility” as used herein and when not otherwise indicated in the context, means any public utility to which the uniform system of accounts is applicable.

(Company Name)

101. AFFILIATES - COMPANIES CONTROLLED BY REPORTING ENTITY

Show below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by at any time during the reporting year.

1. If control ceased prior to end of the year, give particulars in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediates involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Street Address (c)	City (d)	State (e)	Zip (f)	Voting % of Stock (g)	Footnote Ref. (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

4. If the reporting entity is **controlled by** another entity or entities not listed above, list the controlling entity(ies) below.

1								
2								
3								

FOOTNOTES:

1. Direct control is that which is exercised without interposition of an intermediary.
2. Indirect control is that which is exercised without interposition of an intermediary which exercises direct control. Control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the NARUC System of Accounts, regardless of the relative voting rights of each party.
3. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the NARUC System of Accounts, regardless of the relative voting rights of each party.

For the Year Ended _____

(Company Name)

102. OFFICERS

Line No.	Official Title & Name (a)	Principal Business Address						
		Street Address (b)	City (c)	State (d)	Zip (e)	Telephone (f)	Fax (g)	Email (h)
1	President							
2								
3	Vice-President							
4								
5								
6								
7								
8	Treasurer							
9								
10	Assistant Treasurer							
11								
12	Comptroller							
13								
14								
15								
16	Auditor							
17								
18	Engineer							
19								
20								
21	General Manager							
22								
23								
24								

(Company Name)

150. RATE BASE AND EARNINGS CALCULATION

RATE BASE SUMMARY

Line No.	Description	Water (a)	Sewer (b)	Total (c)=(a) + (b)	Reference
1	Additions:	xxxx	xxxx	xxxx	
2	Utility plant				201
3	Materials and supplies				200
4	Working cash (capital) (attach schedule)				200-1
5	Prepayments				200
6	Other (attach schedule or itemize)				
7	TOTAL ADDITIONS (Add Lines 2 through 6)				
8	Deductions:	xxxx	xxxx	xxxx	
9	Reserve for depreciation (Accumulated)				202
10	Advances for construction				200
11	Contributions in aid of construction				200
12	Accumulated deferred income taxes				200
13	Accumulated deferred investment tax credits				200
14	Other (attach schedule or itemize)				
15	TOTAL DEDUCTIONS (Add lines 9 through 14)				
16	RATE BASE (Line 7, less Line 15)				

EARNINGS CALCULATION

(Except for the cells in blue below, the values in this table will populate automatically after completion of Schedules 400 and 200-3.)

17	Return (Note 1)	-
18	Rate of Return (Line 17/Line 16)	0.00%
19	Earned Return on Ending Equity (Notes 2, 3)	0.00%

Note 1: [Schedule 400, Line 59, Column (h)] + [Schedule 400, Line 51, Column (h)] - [Schedule 400, Line 45, Column (h)] - [Schedule 400, Line 58, Column (h)]
Note 2: Based on reported capital structure on Schedule 200.3 as reflected in "Capital Structure" section below.
Note 3: Line 19 (above) will automatically calculate correctly only after Schedule 200.3, Schedule 400, and the rate-base portion of this schedule (above) have been completed.

Capital Structure & Weighted-Average Cost of Capital

	Balance	Percent of Total	Cost	Weighted Cost of Capital
	(a)	(b)	(c)	(d)=(b) x (c)
Long-Term Debt (balance carries over from tab 200-3)	-	0.00%	0.00%	0.00%
Common Equity* (balance carries over from tab 200-3)	-	0.00%	0.00%	0.00%
Total	-	0.00%		0.00%

*If the company currently has an authorized return on equity (ROE), enter that ROE in column (c) and provide the docket number in which that ROE was granted here =====>>
If the company does not currently have an authorized ROE, enter in column (c) the average of the most current ROE values for all other Class A Utilities with authorized ROE values.
If the company does not currently have an authorized ROE, enter in the box that follows the ROE that the company believes reflects its current cost of equity (this will in virtually every circumstance be different from the ROE that is actually earned) and place an "X" here====>>

(Company Name)

200-1. BALANCE SHEET
UTILITY PLANT AND OTHER DEBITS

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance End of Year (d)	Balance Beginning of Year (e)
1	UTILITY PLANT		xxx	
2	101.0 Utility Plant in Service	201		
3	102.0 Utility Plant Leased To Others	202		
4	103.0 Property Held for Future Use	203		
5	104.0 Utility Plant Purchased or Sold			
6	105.0 Construction Work in Progress	204		
7	106.0 Completed Construction Not Classified			
8	Total Utility Plant			
9	ACCUMULATED DEPRECIATION		xxx	xxx
10	108.1 Utility Plant in Service	205		
11	108.2 Utility Plant Leased to Others	205		
12	108.3 Property Held for Future Use	205		
13	Total Accumulated Depreciation			
14	ACCUMULATED AMORTIZATION		xxx	xxx
15	110.1 Utility Plant In Service			
16	110.2 Utility Plant Leased to Others			
17	Total Accumulated Amortization			
18	UTILITY PLANT ADJUSTMENTS		xxx	xxx
19	114.0 Utility Plant Acquisition Adjustments	203		
20	115.0 Accumulated Amortization of Utility Plant Acquisition Adjustments			
21	116.0 Other Utility Plant Adjustments			
22	Total Utility Plant Adjustments			
23	117.0 Pending Reclass of Utility Plant			
24	TOTAL NET UTILITY PLANT			
25	OTHER PROPERTY AND INVESTMENTS		xxx	xxx
26	OTHER PROPERTY		xxx	xxx
27	121.0 Non-Utility Property			
28	122.0 Accumulated Depreciation & Amortization of Non-Utility Property			
29	Total Other Property			
30	INVESTMENTS		xxx	xxx
31	123.0 Investments in Affiliated Companies			
32	123.1 Other Investments			
33	123.2 Sinking Funds			
34	123.3 Other Special Funds			
35	124.0 Utility Investments			
36	125.0 Other Investments			
37	126.0 Sinking Funds			
38	127.0 Other Special Funds			
39	Total Investments			
40	TOTAL OTHER PROPERTY AND INVESTMENTS			

(Company Name)

200-2. BALANCE SHEET
CURRENT ASSETS AND OTHER DEBITS

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance End of Year (d)	Balance Beginning of Year (d)
1	CURRENT AND ACCRUED ASSETS		XXX	XXX
2	131.1 Cash on Hand			
3	131.2 Cash in Bank			
4	132.0 Special Deposits - Interest and Dividends			
5	133.0 Other Special Deposits			
6	134.0 Working Funds			
7	135.0 Temporary Cash Investments			
8	141.0 Customers Accounts Receivable			
9	142.0 Other Accounts Receivable			
10	143.0 Accumulated Provision for Uncollectible Accounts-Credit			
11	144.0 Notes Receivable			
12	145.0 Accounts Receivable from Affiliated Company			
13	146.0 Notes Receivable from Affiliated Company			
14	151.0 Plant Materials and Supplies			
15	152.0 Merchandise			
16	153.0 Other Materials and Supplies			
17	161.0 Stores Expense			
18	162.0 Prepayments			
19	171.0 Accrued Interest & Dividends Receivable			
20	172.0 Rents Receivable			
21	173.0 Accrued Utility Revenues			
22	174.0 Miscellaneous Current & Accrued Assets			
23	TOTAL CURRENT & ACCRUED ASSETS			
24	DEFERRED DEBITS		XXX	XXX
25	181.0 Unamortized Debt Discount and Expense			
26	182.0 Extraordinary Property Losses			
27	183.0 Preliminary Survey and Investigation Charges			
28	184.0 Clearing Accounts	204		
29	185.0 Temporary Facilities			
30	186.1 Deferred Rate Case Expense			
31	186.2 Other Deferred Debits			
32	186.3 Regulatory Assets			
33	187.0 Research & Development Expenditures			
34	190.1 Accumulated Deferred Federal Income Taxes			
35	190.2 Accumulated Deferred State Income Taxes			
36	TOTAL DEFERRED DEBITS			
37	TOTAL ASSETS & OTHER DEBITS			

(Company Name)

200-3. BALANCE SHEET
EQUITY AND LONG TERM LIABILITIES

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance End of Year (d)	Balance Beginning of Year (d)
1	EQUITY CAPITAL & LIABILITIES		XXX	XXX
2	EQUITY CAPITAL		XXX	XXX
3	201.0 Common Stock Issued			
4	202.0 Common Stock Subscribed			
5	203.0 Common Stock Liability for Conversion			
6	207.0 Premium on Capital Stock			
7	209.0 Reduction in Par or Stated Value of Capital Stock			
8	210.0 Gain on Resale or Cancellation of Reacquired Capital Stock			
9	211.0 Other Paid-In Capital			
10	212.0 Discount on Capital Stock			
11	213.0 Capital Stock Expense			
12	214.0 Appropriated Retained Earnings	205		
13	215.0 Unappropriated Retained Earnings	205		
14	216.0 Reacquired Capital Stock			
15	218.0 Proprietary Capital (proprietorships & partnerships)			
16	TOTAL EQUITY CAPITAL			
17	LONG-TERM DEBT		XXX	XXX
18	221.0 Bonds			
19	222.0 Reacquired Bonds			
20	223.0 Advances from Affiliated Companies	208		
21	224.0 Other Long-term Debt	206		
22	TOTAL LONG-TERM DEBT			

For the Year Ended _____

(Company Name)

200-4. BALANCE SHEET
CURRENT LIABILITIES AND OTHER CREDITS

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance End of Year (d)	Balance Beginning of Year (d)
1	CURRENT AND ACCRUED LIABILITIES		XXX	XXX
2	231.00 Accounts Payable			
3	232.00 Notes Payable	206		
4	233.00 Accounts Payable to Affiliated Companies	208		
5	234.00 Notes Payable to Affiliated Companies	206		
6	235.00 Customers' Deposits-Billing			
7	236.11 Accrued Taxes, Taxes Other Than Income			
8	236.12 Accrued Taxes, Income Taxes			
9	236.20 Accrued Taxes, Other Income & Deductions			
10	237.10 Accrued Interest on Long-term Debt			
11	237.20 Accrued Interest on Other Liabilities			
12	238.00 Accrued Dividends			
13	239.00 Matured Long-term Debt			
14	240.00 Matured Interest			
15	241.00 Miscellaneous Current and Accrued Liabilities			
16	TOTAL CURRENT AND ACCRUED LIABILITIES			
17	DEFERRED CREDITS		XXX	XXX
18	251.00 Unamortized Premium on Debt			
19	252.00 Advances for Construction			
20	252.10 Accumulated Amortization of Advances for Construction			
21	253.00 Other Deferred Credits			
22	255.10 Accumulated Deferred Investment Tax Credit (Utility Operations)			
23	255.20 Accumulated Deferred Investment Tax Credit (Non-Utility Operations)			
24	TOTAL DEFERRED CREDITS			
25	OPERATING RESERVES		XXX	XXX
26	261.00 Property Insurance Reserve			
27	262.00 Injuries & Damages Reserve			
28	263.00 Pensions & Benefits Reserve			
29	265.00 Miscellaneous Operating Reserve			
30	TOTAL OPERATING RESERVES			
31	CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)		XXX	XXX
32	271.10 Customer Contributions			
33	271.20 Developer Contributions			
34	271.30 Grant(s) in Aid			
35	271.40 Other			
36	272.00 Accumulated Amortization			
37	TOTAL NET (CIAC)			
38	ACCUMULATED DEFERRED INCOME TAXES		XXX	XXX
39	281.00 Accelerated Amortization			
40	282.00 Liberalized Depreciation			
41	283.00 Other			
42	TOTAL ACCUMULATED DEFERRED INCOME TAXES			
43	TOTAL LIABILITIES & OTHER CREDITS			

(Company Name)

201-W. WATER UTILITY PLANT IN SERVICE - Account No. 101.0

1. Report by prescribed accounts the original cost of utility plant in service and the additions and retirements of such plant during the year.
2. Do not include as adjustments, corrections to additions and retirements for the current or preceding year. Such items should be included in appropriate Column (c) or (d).
3. Credit adjustments in Column (e) should be shown in red, or in black enclosed in parenthesis. State in a footnote the general character of any adjustments in Column (e).
4. Submit, in a footnote, an explanation of amounts included in Columns (e) and/or (f), Line 34, for lowering or changing the location of mains.

Line No.	Account Number and Title (a)	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Balance End of Year (f)
1	.1 INTANGIBLE PLANT	XXX	XXX	XXX	XXX	XXX
2	301.10 Organization					
3	302.10 Franchises					
4	339.10 Other Plant and Miscellaneous Equipment					
5	Total Intangible Plant					
6	.2 SOURCE OF SUPPLY AND PUMPING PLANT	XXX	XXX	XXX	XXX	XXX
7	303.20 Land and Land Rights					
8	304.20 Structures and Improvements					
9	305.20 Collection and Impounding Reservoirs					
10	306.20 Lake, Rivers and Other Intakes					
11	307.20 Wells and Springs					
12	308.20 Infiltration Galleries and Tunnels					
13	309.20 Supply Mains					
14	310.20 Power Generation Equipment					
15	311.20 Pumping Equipment					
16	339.20 Other Plant and Miscellaneous Equipment					
17	Total Source of Supply and Pumping Plant					
18	.3 WATER TREATMENT EQUIPMENT	XXX	XXX	XXX	XXX	XXX
19	303.30 Land and Land Rights					
20	304.30 Structures and Improvements					
21	310.30 Power Generation Equipment					
22	311.30 Pumping Equipment					
23	320.30 Water Treatment Equipment					
24	339.30 Other Plant and Miscellaneous Equipment					
25	349.30 Instrumentation					
26	350.30 Sewer Treatment Equipment					
27	Total Water Treatment Equipment					
28	.4 TRANSMISSION AND DISTRIBUTION PLANT	XXX	XXX	XXX	XXX	XXX
29	303.40 Land and Land Rights					
30	304.40 Structures and Improvements					
31	310.30 Power Generation Equipment					
32	311.40 Pumping Equipment					
33	330.40 Distribution Reservoirs and Standpipes					
34	331.40 Transmission and Distribution Mains					
35	333.40 Services					
36	334.40 Meters and Meter Installations					
37	335.40 Hydrants					
38	336.40 Backflow Prevention Devices					
39	339.40 Other Plant and Miscellaneous Equipment					
40	Total Transmission and Distribution Plant					
41	.5 GENERAL PLANT	XXX	XXX	XXX	XXX	XXX
42	303.50 Land and Land Rights					
43	304.50 Structures and Improvements					
44	340.50 Office Furniture and Equipment					
45	341.50 Transportation Equipment					
46	342.50 Stores Equipment					
47	343.50 Tools, Shop and Garage Equipment					
48	344.50 Laboratory Furniture & Equipment					
49	345.50 Power Operated Equipment					
50	346.50 Communication Equipment					
51	347.50 Miscellaneous Equipment					
52	348.50 Other Tangible Plant					
53	Total General Plant					
54	TOTAL WATER PLANT-IN-SERVICE					

(Company Name)

201-S. SEWER UTILITY PLANT IN SERVICE - Account No. 101.0

1. Report by prescribed accounts the original cost of utility plant in service and the additions and retirements of such plant during the year.
2. Do not include as adjustments, corrections to additions and retirements for the current or preceding year. Such items should be included in appropriate Column (c) or (d).
3. Credit adjustments in Column (e) should be shown in red, or in black enclosed in parenthesis. State in a footnote the general character of any adjustments in Column (e).
4. Submit, in a footnote, an explanation of amounts included in Columns (e) and/or (f), Line 34, for lowering or changing the location of mains.

Line No.	Account Number and Title (a)	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Balance End of Year (f)
1	.1 INTANGIBLE PLANT	XXX	XXX	XXX	XXX	XXX
2	351.10 Organization					0
3	352.10 Franchises					0
4	.2 COLLECTION SYSTEM					0
5	353.20 Land and Right-of-Ways					0
6	354.20 Pump Station Structures and Improvements					0
7	355.20 Pump Station Power Generation Equipment					0
8	356.20 Pump Station Power Protection and Control Devices					0
9	359.20 Collection Sewers - Pressure					0
10	360.20 Pump Station Force Mains					0
11	361.20 Collection Sewers - Gravity					0
12	362.20 Special Collection Structures					0
13	363.20 Services to Customers					0
14	364.20 Customer's Flow Measuring Devices					0
15	365.20 Customer's Flow Measuring Installations					0
16	366.20 Customer's Grinder Pump Units					0
17	367.20 Customer's Grinder Pump Unit Installations					0
18	370.20 Receiving Wells					0
19	371.20 Pump Station Pumping Equipment					0
20	389.20 Other Plant and Misc. Equipment					0
21	396.20 Pump Station Communication Equipment					0
22	398.20 Other Tangible Plant					0
23	.4 TREATMENT and DISPOSAL FACILITIES					0
24	353.40 Land and Right-of-Ways					0
25	354.40 Structures and Improvements					0
26	355.40 Power Generation Equipment					0
27	356.40 Power Protection and Control Devices & Appurtenances					0
28	371.40 Pumping Equipment					0
29	380.40 Treatment and Disposal Equipment					0
30	381.40 Yard Piping					0
31	382.40 Outfall Line and Headwall					0
32	385.40 Instrumentation and Computer Equipment					0
33	389.40 Other Plant and Miscellaneous Equipment					0
34	.7 GENERAL PLANT					0
35	385.70 Instrumentation and Computer Equipment					0
36	390.70 Office Furniture and Equipment					0
37	391.70 Transportation Equipment					0
38	392.70 Stores Equipment					0
39	393.70 Tools, Shop and Garage Equipment					0
40	394.70 Laboratory Equipment					0
41	395.70 Power Operated Equipment					0
42	396.70 Communication Equipment					0
43	397.70 Miscellaneous Equipment					0
44	398.70 Other Tangible Plant					0
45	399.70 Safety Equipment					0
46						
47						
48	TOTAL WASTEWATER UTILITY PLANT ACCOUNT	0	0	0	0	0
49						0
50						0
51						0
52						0
53						0
54						0

(Company Name)

202. ACCUMULATED DEPRECIATION OF UTILITY PLANT - WATER AND SEWER

1. Report below an analysis of the changes in accumulated depreciation during the year and the amounts applicable to prescribed functional classifications.
2. Explain and give particulars of important adjustments during the year.

		Water Plant	Sewer Plant
Line No.	Item (a)	Water Plant (b)	Sewer Plant (c)
1	Balance Beginning of Year		
2	Credits During Year	XXXXXX	XXXXXX
3	Depreciation Provisions charged to:	XXXXXX	XXXXXX
4	403. Depreciation		
5	413. Income from Utility Plant Leased to Others		
6			
7	Total Depreciation Provisions		
8	Recoveries from Insurance		
9	Salvage Realized from Retirements		
10	Other Credits (Describe)		
11			
12	Total Credits During Year		
13	Total Credits		
14	Debits During Year	XXXXXX	XXXXXX
15	Retirement of Utility Plant		
16	Cost of Removal		
17	Other Debits (Describe)		
18			
19	Total Debits During Year		
20	Balance at End of Year		

Describe the basis upon which depreciation provisions for the year were determined and attach worksheets showing the computations made in arriving at the annual provisions.

203-W. WATER UTILITY PLANT ACQUISITIONS ADJUSTMENTS - Account No. 114.0

Line No.	Item (a)	Project No. 1 Amount (b)	Project No. 2 Amount (c)	Project No. 3 Amount (d)	Project No. 4 Amount (e)	Totals (f)
1	Book Plant - Net					
2	PUC Difference (Ratemaking)					
3	Less Contributions (Net)					
4	Net Utility Plant Acquired					
5	Purchase Price					
6	Acquisition Adjustment					
7						
8						

203-S. SEWER UTILITY PLANT ACQUISITIONS ADJUSTMENTS - Account No. 114.0

Line No.	Item (a)	Project No. 1 Amount (b)	Project No. 2 Amount (c)	Project No. 3 Amount (d)	Project No. 4 Amount (e)	Totals (f)
1	Book Plant - Net					
2	PUC Difference (Ratemaking)					
3	Less Contributions (Net)					
4	Net Utility Plant Acquired					
5	Purchase Price					
6	Acquisition Adjustment					
7						
8						

(Company Name)

204. CLEARING ACCOUNTS SUPPORTING SCHEDULE - Account No. 184.0

This Schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 184.0 - Clearing Accounts.

Line No.	Account No. (a)	Balance at Beg. of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8	TOTALS					

(Company Name)

205. STATEMENT OF RETAINED EARNINGS SUPPORTING SCHEDULE

Account Nos. 214.0 and 215.0

1. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 409.0.

Line No.	Item (a)	Amounts (b)
1	Unappropriated Retained Earnings Account No. 215.0:	XXXXXX
2	Balance Beginning of Year	
3	Changes to Account:	XXXXXX
4	Adjustments to Retained Earnings *	
5	Credits	
6	Debits	
7	Balance Transferred From Income	
8	Total Unappropriated Retained Earnings	
9		
10	Appropriated Retained Earnings Account No. 214.0:	XXXXXX
11	Total Appropriations of Retained Earnings	
12	Dividends Declared:	XXXXXX
13	Preferred Stock Dividends Declared	
14	Common Stock Dividend Declared	
15	Total Dividends Declared	
16	Total Appropriated Retained Earnings	
17	Total Retained Earnings	

* Indicate whether or not the adjustment was Commission Approved.

Notes to Retained Earnings (for any adjusting journal entries other than closing prior year's income):

206. LONG-TERM DEBT - Account Nos. 221.0, 222.0, and 224.0
(Excluding Advances from Affiliated Companies)

1. Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from affiliated companies.
2. Group entries according to accounts and show the total for each account.
3. For obligations assumed by the respondent show in Column (a) the name of the issuing company and the class and series of such obligations.
4. For Receivers' Certificates show the name of the court and date of court order under which such certificates were issued.
5. If respondent has pledged any of its long-term debt securities give particulars in a footnote, including name of the pledge and purpose of pledge.
6. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in Column (g).
7. If interest has matured but is unpaid on any obligation, state in a footnote the class, series and principal amount of such obligation and the amount of interest matured thereon.

Line No.	Class and Series of Obligations (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet* (e)	Interest For Year		Held By Respondent	
						Rate (f)	Amount (g)	As Reacquired. Lg.-Term Debt (h)	In Sinking & Other Funds (i)
1		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL OBLIGATIONS								

* Total amount outstanding without reduction for amount held by respondent.

(Company Name)

207. NOTES PAYABLE SUPPORTING SCHEDULE - Account No. 232.0

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 232.0 - Notes Payable.

Line No.	Name of Creditor (a)	Description of Transaction (b)	Date of Issue (c)	Date of Maturity (d)	Amount at End of Year (e)	Interest Rate Per Annum (f)
1						
2						
3						
4						
5						
6						
7						
8				TOTAL		

**208. ACCOUNTS PAYABLE TO AFFILIATED COMPANIES
SUPPORTING SCHEDULE - Account No. 233.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 233.0 - Accounts Payable to Affiliated Companies.

Line No.	Name of Affiliated Company (a)	Description of Transaction (b)	Date of Issue (c)	Date of Maturity (d)	Amount at End of Year (e)	Interest Rate Per Annum (f)
1						
2						
3						
4						
5						
6						
7						
8				TOTAL		

(Company Name)

**400. INCOME STATEMENT
REVENUES AND EXPENSES**

Line No.	Account Number and Title (a)	Schedule No. (c)	Balance End of Year (d)	Normalization ¹ Adjustment (g)	End of Year Normalized Amount (h)
1	400.0 Operating Revenues-Water	401-W			
	500.0 Operating Revenues-Sewer	401-S			
2					
3	UTILITY OPERATING EXPENSES		XXX	XXX	XXX
4	401.0 Operating Expenses				
5	403.0 Depreciation Expense				
6	406.0 Amortization of Utility Plant Acquisition Adjustment				
7	407.1 Amortization of Limited Term Plant				
8	407.2 Amortization of Property Losses				
9	407.3 Amortization of Other Utility Plant				
10	407.4 Amortization of Regulatory Assets				
11	408.0 Taxes Other Than Income				
12	409.10 Federal Income Taxes, Utility Operating Income				
13	409.11 State Income Taxes, Utility Operating Income				
14	409.12 Local Income Taxes, Utility Operating Income				
15	410.0 Deferred Income Tax				
16	410.10 Federal				
17	410.11 State				
18	Total Deferred Income Tax				
19	411.1 Provision for Deferred Income Taxes		XXX	XXX	XXX
	- Credit, Utility Operating Income				
20	Tax Credits				
21	412.1 Investment Tax Credit, Deferred to Future Periods, Utility Operating Income		XXX	XXX	XXX
22	412.2 Investment Tax Credits, Restored to Operating Income, Utility Operating Income		XXX	XXX	XXX
23	Total Tax Credits				
24	TOTAL UTILITY OPERATING EXPENSES				
25					
26	NET UTILITY OPERATING INCOME (LOSS)				
27					
28	OTHER OPERATING INCOME (LOSS)		XXX	XXX	XXX
29	413.0 Income from Utility Plant Leased to Others				
30	414.0 Gains (Losses) from Disposition of Utility Property				
31	TOTAL OTHER OPERATING INCOME (LOSS)				
32					
33	NON-OPERATING INCOME		XXX	XXX	XXX
34	415.0 Revenues from Merchandising, Jobbing and Contract Work				
35	419.0 Interest & Dividend Income				
36	420.0 Allowance for Funds Used During Construction (AFUDC)				
37	421.0 Non-Utility Income				
38	TOTAL NON-OPERATING INCOME				
39					
40	NON-OPERATING DEDUCTIONS		XXX	XXX	XXX
41	408.2 Taxes Other Than Income, Other Income and Deductions (attach schedule)				
42	409.2 Income Taxes, Other Income and Deductions				
43	416.0 Costs & Expenses of Merchandising, Jobbing and Contract Work				
44	426.0 Miscellaneous Non-Utility Expenses				
45	TOTAL NON-OPERATING INCOME & DEDUCTIONS				
46					
47	INTEREST EXPENSE		XXX	XXX	XXX
48	427.0 Interest Expense				
49	428.0 Amortization of Debt Discount & Expenses				
50	429.0 Amortization of Premium on Debt				
51	TOTAL INTEREST EXPENSE				
52					
53	EXTRAORDINARY ITEMS		XXX	XXX	XXX
54	433.0 Income				
55	434.0 Deductions				
56	409.3 Income Taxes				
57	409.4 Other				
58	TOTAL EXTRAORDINARY ITEMS				
59	NET INCOME (LOSS)				

¹ Attach an explanation and calculations for all normalized adjustments. The reporting entity must use any normalization adjustment methodologies that were approved in the entity's most recent rate proceeding.

(Company Name)

401-W. WATER OPERATING REVENUES SUPPORTING SCHEDULE - Account No. 400.0

This schedule is breakdown of the accounts that constitute the ending balance in Account No. 400.0 - Operating Revenues (Water).

Schedules 401-W and 401-S totals should equal Schedule 400.

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance End of Year (c)	Normalization ¹ Adjustment (e)	Normalized Amount (e)
1	WATER SALES REVENUE				
2	460.0 Unmetered Water Revenue				
3	460.1 Residential				
4	460.2 Commercial				
5	460.3 Industrial				
6	460.4 Public				
7	460.5 Other				
8					
9	Total Unmetered Water Revenue				
10					
11	461.0 Metered Water Revenue				
12	461.1 Residential				
13	461.2 Commercial				
14	461.3 Industrial				
15	461.4 Public				
16	461.5 Multiple Family Dwellings				
17	461.6 Other				
18					
19	Total Metered Water Revenue				
20					
21	462.1 Public Fire Protection				
22	462.2 Private Fire Protection				
23	464.0 Other Sales to Public (Special Contracts)	404			
24					
25					
26	TOTAL WATER SALES				
27					
28	OTHER WATER REVENUES				
29					
30	466.0 Sales for Resale	405			
31	467.0 Interdepartmental Sales				
32	470.0 Forfeited Discounts				
33	471.0 Miscellaneous Service Revenues				
34	472.0 Rents from Water Property				
35	473.0 Interdepartmental Rents				
36	474.0 Other Water Revenues	406			
37					
38	TOTAL OTHER WATER REVENUES				
39					
40	TOTAL WATER SALES & OTHER REVENUES				

1 Attach an explanation and calculations for all normalized.

(Company Name)

401-S. SEWER OPERATING REVENUES SUPPORTING SCHEDULE - Account No. 400.0

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 400.0 - Operating Revenue

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance End of Year (c)	Normalization Adjustment	Normalized Amount
1	SEWER SALES REVENUE		XXX		
2	521.0 Flat Rate Revenues - General Customers	402	XXX		
3	521.1 Residential				
4	521.2 Commercial				
5	521.3 Industrial				
6	521.4 Public Authorities				
7	521.5 Multiple Family Dwelling Revenues				
8	521.6 Other Revenues (Availability)				
9					
10	Total Unmetered Sewer Revenue		0		
11					
12	522.0 Measured Revenues - General Customers	402	XXX		
13	522.1 Residential				
14	522.2 Commercial				
15	522.3 Industrial				
16	522.4 Public Authorities				
17	522.5 Multiple Family Dwellings Revenues				
18	523.0 Revenues from Public Authorities	404			
19	524.0 Revenues from Other Systems	404			
20	525.0 Interdepartmental Revenues	404			
21					
22	Total Measured Sewer Revenue		0		
23					
24	OTHER SEWER REVENUES		XXX		
25	530.0 Guaranteed Revenues	406			
26	531.0 Sale of Biosolids				
27	532.0 Forfeited Discounts				
28	534.0 Rents from Sewer Property	406			
29	535.0 Interdepartmental Rents				
30	536.0 Other Sewer Revenues	406			
31	536.1 Reserve Capacity Fees				
32	536.2 Sludge Processing Fees				
33	536.3 Sewer Processing Surcharges				
34					
35	TOTAL SEWER SALES ¹		0		
36					
37	RECLAIMED WATER SALES		XXX		
38	540.0 Flat Rate Reuse Revenues				
39	540.1 Residential Reuse Revenues				
40	540.2 Commercial Reuse Revenues				
41	540.3 Industrial Reuse Revenues				
42	540.4 Reuse Revenues from Public Authorities				
43	541.0 Measured Reuse Revenue				
39	541.1 Residential Reuse Revenues				
40	541.2 Commercial Reuse Revenues				
41	541.3 Industrial Reuse Revenues				
42	541.4 Reuse Revenues from Public Authorities				
43	544.0 Reuse Revenues from Other Systems				
44					
45	Total Reclaimed Water Sales		0		
46					
47	TOTAL SEWER SALES & OTHER REVENUES		0		

1 This line - Total Water Sales - is to be entered in Section 2 of the Revised Annual Assessment Report (Form GAO-10).

(Company Name)

402-W. OPERATING REVENUES SUPPORTING SCHEDULE - CUSTOMER DATA - WATER

Customers should be reported on the basis of number of meters, (except where multiple customers have one meter) plus number of flat rate accounts. Where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added.

Line No.	Customer Classes (a)	Customers End of Previous Year (b)	Customers End of Current Year (c)	Normalization Adjustment (c)	Normalized Customer Count Current Year (c)
1	Unmetered Sales	XXX	XXX	XXX	XXX
2	Residential				
3	Other (specify):				
4					
5					
6					
12	Total Unmetered Sales				
13					
14	Metered Sales	XXX	XXX	XXX	XXX
15	5/8" or 3/4"				
16	3/4"				
17	1"				
18	1 1/2"				
19	2"				
20	List all additional meter sizes:				
21					
22					
23					
24					
25	Total Metered Sales				

(Company Name)

403. OPERATING REVENUES SUPPORTING SCHEDULE - GALLONS SOLD

1. Report below the gallons sold for the current year and the previous year for each customer class.
2. How the quantities of water sold to unmetered flat-rate customers were determined should be explained in a footnote.

Line No.	Account (a)	Gallons Sold Previous Year (000 omitted) (b)	Gallons Sold Current Year (000 omitted) (c)	Normalization Adjustment (000 omitted) (c)	Normalized Gallons Sold Current Year (000 omitted) (c)
1	WATER SALES:				
2	Unmetered Sales	XXX	XXX	XXX	XXX
3	Residential				
4	Non-Residential				
5	Total Unmetered Sales				
6					
7	Metered Sales	XXX	XXX	XXX	XXX
8	5/8" or 3/4"				
9	3/4"				
10	1"				
11	1 1/2"				
12	2"				
13	List all additional meter sizes:				
14					
15					
16					
17	Total Metered Sales				
18					
19	Interdepartmental Sales				
20					
21	Total Water Sales				

FOOTNOTES: Please explain any rates set not using meter size.

If metering is provided on sewer service, please provide a similar schedule.

(Company Name)

405. SALES FOR RESALE SUPPORTING SCHEDULE - Account No. 466.0

1. Designate by asterisk in Column (a) purchases which are affiliated with respondent.
2. The entries on Lines 1 to 8 under Columns (h) to (s) must correspond to the entries on the same lines under Columns (a) to (g). The totals of Columns (h) to (s), inclusive, must agree with respective quantities reported in Column (e).

Line No.	Name of Purchaser (a)	Point of Delivery (b)	Service* Capacity (c)	Quantity of Water Sold (1,000-Gal.) (e)	Revenues \$ (f)	Revenue \$ Per (1,000-Gal.) (g)
1						
2						
3						
4						
5						
6						
7						
8						
Totals						

* Size of meter from which delivery is made.

(Company Name)

406. OTHER WATER REVENUES SUPPORTING SCHEDULE - Account No. 474.0

Provide a breakdown of Other Water Revenues - Account No. 474.0 not shown in any other revenue account.

Line No.	Description (a)	Amounts (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	TOTALS	

(Company Name)

407-W. WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

Line No.	Account Number and Title (a)	Schedule No. (b)	Amount of Operating Expenses			Amount Disallowed previous rate case (f)
			Current Year (c)	Normalized Adjustment (d)	Normalized Amount (e)	
1	Salaries and Wages		XXX	XXX	XXX	Docket #_____
2	601.0 Employees	409				
3	603.0 Officers, Directors and Majority Stockholders	409				
4	Total Salaries and Wages					
5	604.0 Employee Pensions and Benefits	409-A				
6	610.0 Purchased Water	408				
7	615.0 Purchased Power					
8	616.0 Fuel for Power Production					
9	618.0 Chemicals					
10	620.0 Materials and Supplies					
11	Contractual Services		XXX	XXX	XXX	XXX
12	631.0 Engineering					
13	632.0 Accounting					
14	633.0 Legal					
15	634.0 Management Fees					
16	635.0 Testing					
17	636.0 Other - Maintenance					
18	Total Contractual Services					
19	641.0 Rental of Building/Real Property					
20	642.0 Rental of Equipment					
21	650.0 Transportation Expenses					
22	Insurance		XXX	XXX	XXX	XXX
23	656.0 Vehicle					
24	657.0 General Liability					
25	658.0 Workman's Compensation					
26	659.0 Other					
27	Total Insurance					
28	660.0 Advertising Expense - Other than Conservation					
29	666.0 Regulatory Commission Expenses-Amort. Rate Case Expense					
30	667.0 Regulatory Commission Expenses-Other					
31	668.0 Water Resource Conservation Expense					
32	670.0 Bad Debt Expense					
33	Miscellaneous Expenses		XXX	XXX	XXX	XXX
34	675.0 Miscellaneous Other					
35	675.1 Membership Dues					
36	675.2 Registration Fees for Conventions & Meetings of Industry					
37	675.3 Communication Services					
38	675.4 Trustee Fees and Bank Charges					
39	675.5 Stockholders Expenses					
40	675.6 Office Expenses and Utilities					
41	675.7 Uniforms					
42	675.8 Director's Fees and Expenses					
43	675.9 Mailing					
44	675.10 Subscriptions					
45	675.11 Write off of expenditures for preliminary surveys, plans, investigations etc., included in Account 183.0 - Preliminary Survey and Investigation Charges, relative to projects which have been abandoned.		XXX	XXX	XXX	XXX
			XXX	XXX	XXX	XXX
			XXX	XXX	XXX	XXX
46	675.12 Travel					
47	675.13 Education					
48	675.14 Charitable Contributions					
49	Total Miscellaneous Expenses					
50	Total Water Operation and Maintenance Expense Accounts					

(Company Name)

407-S. SEWER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

Line No.	Account Number and Title (a)	Schedule No. (b)	Amount of Operating Expenses			Amount Disallowed previous rate case (f)
			Current Year (c)	Normalized Adjustment (d)	Normalized Amount (e)	
1	Salaries and Wages		XXX	XXX	XXX	Docket #_____
2	701.0 Employees	409				
3	703.0 Officers, Directors and Majority Stockholders	409				
4	Total Salaries and Wages					
5	704.0 Employee Pensions and Benefits	409-A				
6	710.0 Purchased Sewer Treatment					
7	711.0 Sludge Removal Expense					
8	715.0 Purchased Power					
9	716.0 Fuel for Power Production					
10	718.0 Chemicals					
11	Contractual Services		XXX	XXX	XXX	XXX
12	731.0 Engineering					
13	732.0 Accounting					
14	733.0 Legal					
15	734.0 Management Fees					
16	735.0 Testing					
17	736.0 Other - Maintenance					
18	Total Contractual Services					
19	741.0 Rental of Building/Real Property					
20	742.0 Rental of Equipment					
21	750.0 Transportation Expenses					
22	Insurance		XXX	XXX	XXX	XXX
23	756.0 Vehicle					
24	757.0 General Liability					
25	758.0 Workman's Compensation					
26	759.0 Other					
27	Total Insurance					
28	760.0 Advertising Expense - Other than Conservation					
29	766.0 Regulatory Commission Expenses-Amort. of Rate Case Expense					
30	767.0 Regulatory Commission Expenses-Other					
31	770.0 Bad Debt Expense					
32	Miscellaneous Expenses		XXX	XXX	XXX	
33	775.0 Miscellaneous Other					XXX
34	775.1 Membership Dues					
35	775.2 Registration Fees for Conventions & Meetings of Industry					
36	775.3 Communication Services					
37	775.4 Trustee Fees and Bank Charges					
38	775.5 Stockholders Expenses					
39	775.6 Office Expenses and Utilities					
40	775.7 Uniforms					
41	775.8 Director's Fees and Expenses					
42	775.9 Mailing					
43	775.10 Subscriptions					
44	775.11 Write off of expenditures for preliminary surveys, plans, investigations etc., included in Account 183.0 - Preliminary Survey & Investigation Charges, relative to abandoned projects.		XXX	XXX	XXX	XXX
			XXX	XXX	XXX	XXX
45	775.12 Travel					
46	775.13 Education					
47	775.14 Charitable Contributions					
48	Total Miscellaneous Expenses					
49	Total Wastewater Operation and Maintenance Expense Accounts					

(Company Name)

408. WATER PURCHASED FOR RESALE SUPPORTING SCHEDULE - Account No. 610.0

1. Designate by asterisk in Column (a) vendors which are affiliated with respondent.
2. The entries on Lines 1 to 8 under Columns (h) to (s) must correspond to the entries on the same lines under Columns (a) to (g). The totals of Columns (h) to (s), inclusive, must agree with respective quantities reported in Column (e).

Line No.	Name of Vender (a)	Point of Delivery (b)	Service* Capacity (c)	Pressure @ Point of Delivery (d)	Quantity of Water Purch. (1,000-Gal.) (e)	Cost of Purchased Water (f)	Cost Per (1,000-Gal.) \$ (g)
1							
2							
3							
4							
5							
6							
7							
8							
				TOTALS			

* Size of meter from which delivery is made.

(Company Name)

**409-A. EMPLOYEE PENSIONS AND BENEFITS SUPPORTING SCHEDULE
Account No. 604.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 604.0 - Employee Pensions and Benefits.

Line No.	Benefit Type (a)	Total Water Expenses for Current Year (b)	Total Wastewater Expense for Current Year (b)
1	Pension		
2	Life Insurance		
3	Health Insurance		
4	Dental		
5	Eye Care		
6	Prescriptions		
7	Employee Recognition		
8	Physicals		
9	Tuition Assistance		
10	Death Benefits		
11	Other Post Employee Benefits		
12	401K		
13	Employee Stock Option Program		
14	Others (Specify)		
15	TOTALS		

(Company Name)

410. EMPLOYEE AND PAYROLL STATISTICS

1. Show hereunder the details called for concerning the number of officers and employees at the beginning and end of the year, and aggregate salaries and wages for the year.
2. The data shall be itemized according to the department payroll classification maintained by Respondent at the end of the year (such as, for example, executive, accounting, treasury, engineering, etc).

Line No.	Payroll Classification (a)	Number End of Year (b)	Aggregate Salaries and Wages for the Year (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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26			
27			
28			
29			
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31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

(Company Name)

417-W. WATER AMORTIZATION EXPENSES SUPPORTING SCHEDULE - Account Nos. 406.0, 407.1, 407.2 and 407.3

Amortization of Utility Plant Acquisition Adjustment - Account No. 406.0

Line No.	Year Incurred Date (a)	Name of Company Acquired (b)	Total Acquisition Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS		

Amortization of Property Losses - Account No. 407.2

Line No.	Year Incurred Date (a)	Identify Each Item (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS		

Amortization of Limited Term Plant - Account No. 407.1

Line No.	Year Incurred Date (a)	Description of Plant (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS		

Amortization of Other Utility Plant - Account No. 407.3

Line No.	Year Incurred Date (a)	Plant Item Amortized (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS		

417-S. SEWER AMORTIZATION EXPENSES SUPPORTING SCHEDULE - Account Nos. 406.0, 407.1, 407.2 and 407.3

Amortization of Utility Plant Acquisition Adjustment - Account No. 406.0

Line No.	Year Incurred Date (a)	Name of Company Acquired (b)	Total Acquisition Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS	0	0

Amortization of Property Losses - Account No. 407.2

Line No.	Year Incurred Date (a)	Identify Each Item (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS	0	0

Amortization of Limited Term Plant - Account No. 407.1

Line No.	Year Incurred Date (a)	Description of Plant (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6	0		\$0	\$0
7		TOTALS	\$0	\$0

Amortization of Other Utility Plant - Account No. 407.3

Line No.	Year Incurred Date (a)	Plant Item Amortized (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS	0	0

(Company Name)

500. WATER PRODUCTION - WATER DELIVERED INTO SYSTEM DURING YEAR

Every estimated value shall be supported by such detailed information as will permit a ready identification, analysis, & verification of all relevant facts. The Company shall be prepared to furnish to the Commission this detailed information.

Line No.	Description (a)	(Gallons) (b)	(gpd) (c)
1	Water Delivered for Distribution & Sale:		
2	Water Produced from Company Sources		
3	Water Purchased from Other Independent Utilities		
4	Total Water Delivered		
5	Metered Sales:		
6	Residential		
7	Commercial		
8	Industrial		
9	Public		
10	Other Water Utilities		
11	Private Fire Protection		
12	Public Fire Protection		
13	Other Metered Sales Identify _____		
14	Total Metered Sales		
15	Unmetered Sales:		
16	Residential		
17	Commercial		
18	Industrial		
19	Private Fire Protection		
20	Public Fire Protection		
21	Other Unmetered Sales Identify _____		
21	Total Unmetered Sales		
22	Total Sales		
23	Non-Revenue Usage Allowances:		
24	Authorized Unmetered Usage:		
25	Main Flushing		
26	Blow-off Use		
27	Others: Identify _____		
28	Unauthorized Use		
29	Unavoidable Leakage _____ gpd/mile of main		
30	Adjustments:		
31	Located & Repaired Breaks in Mains & Services		
32	Others Identify _____		
33	Total Allowances & Adjustments		
34	Unaccounted-for-Water		
35	Percentage Unaccounted-for-Water		

(Company Name)

502. TCEQ LATEST INSPECTION REPORTS**List all the public water systems owned by the reporting entity below.**

Attach copies of the most current public water system (PWS) inspection report completed by the TCEQ for each system owned.

PWS Name	PWS Number
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	

615. Affiliated Transactions

Charges by an affiliate to the Reporting Utility

Name of Affiliated company: _____

NARUC Account and/or type of service*		Total Affiliated Company	Total Texas	Total for reporting entity
Account #	Account name or type of service	(Dollars transacted)	(Dollars transacted)	(Dollars transacted)

Charges by an Reporting Utility to Affiliates

Name of Affiliated company: _____

NARUC Account and/or type of service		Total Affiliated Company	Total Texas	Total for reporting entity
Account #	Account name or type of service	(Dollars transacted)	(Dollars transacted)	(Dollars transacted)

*Report affiliated transactions by NARUC account for each affiliate.

620. Historical Financial Statistics
(Texas-Jurisdictional Basis)

Note: If Texas-jurisdictional data from audited financial statements cannot be provided and/or unaudited financial statement are used, the company should provide a complete identification and description of the alternative data used as the basis for the ratio calculations. All calculations should be provided.

Line	Fiscal Year:	(20XX-4)	(20XX-3)	(20XX-2)	(20XX-1)	Monitoring Period (20XX)
1	Total Debt as a Percent of Total Capital	0.00%	0.00%	0.00%	0.00%	0.00%
2						
3	Construction Work in Progress as a Percent of Net Plant	0.00%	0.00%	0.00%	0.00%	0.00%
4						
5	Construction Expenditures as a	0.00%	0.00%	0.00%	0.00%	0.00%
6	Percent of Average Total Capital					
7						
8	Pre-Tax Interest Coverage	0.00	0.00	0.00	0.00	0.00
9						
10	Fixed Charge Coverage	0.00	0.00	0.00	0.00	0.00
11						
12	Return on Average Common Equity	0.00%	0.00%	0.00%	0.00%	0.00%

(Company Name)

VERIFICATION

OATH

(To be made by the officer having control of the accounting of the respondent)

State of _____

as:

County of _____

_____ makes oath and says that he/she is _____
(Name of affiant) (Official title of affiant)

of _____
(Exact legal title or name of the respondent)

The signed officer has reviewed the report.

Based on the officer's knowledge, the report does not contain any untrue statements of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading.

Based on such officer's knowledge, the financial statements, and other financial information included in the report, fairly present in all material respects the financial condition and results of operations of the issuer as of, and for, the periods presented in the report.

He/she swears that all other statements contained in the said report are true, and that the said report is a correct and complete statement of the business and a above-named respondent during the period of time from and including _____ to and including _____

Subscribed and sworn to and before me, a _____
in and for the State and County above-named, this _____ day of _____

(Signature of affiant)
My commission expires _____
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent)

State of _____

as:

County of _____

_____ (Name of affiant) _____ (Official title of affiant)
of _____
(Exact legal title or name of the respondent)

that he/she has carefully examined the foregoing report; that he/she swears that all statements of fact contained in the said report are true, and that the said re statement of the business and affairs of the above named respondent during the period of time from and including _____ to and including _____

Subscribed and sworn to before me, a _____
in and for the State and County above-named, this _____ day of _____

(Signature of affiant)
My commission expires _____
(Signature of officer authorized to administer oaths)